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Mail Stop Patent Application  
P. O. Box 1450  
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DATE: April 8, 2004

Sir:

Transmitted herewith for filing is the Patent Application of:

Inventors: Carl Phillip Gusler, Rick Allen Hamilton, Steven Jay Lipton, Timothy Moffett Waters

For: System and Method for Brand Name Gift Card Exchange

Assignee Name: International Business Machines Corporation

Assignee Residence: Armonk, New York

Enclosed are:

X 9 Pages of Patent Specification including an AbstractX 4 Pages of ClaimsX 3 Sheet(s) of drawings.     Informal X FormalX 4 Declaration(s) and Power of Attorney    Form PTO 1595 and Assignment of the Invention to IBM Corporation    A certified copy of a     application.    Information Disclosure Statement, PTO 1449 and copies of     references.

The filing fee has been calculated as shown below:

FOR	Number Filed	Number Extra	Rate	Basic Fee \$770.00
Total Claims	22	-20 = 2	X \$ 18	= \$ 36.00
Independent Claims	4	-3 = 1	X \$ 86	= \$ 86.00
Multiple Dependent Claims	00		X \$280	= \$
Total Filing Fee				= \$892.00

X Please charge my Deposit Account No. 09-0447 in the amount of \$ 892.00. A duplicate copy of this sheet is enclosed.X The Commissioner is hereby authorized to charge payment of the following fees associated with this communication or credit any overpayment to Deposit Account 09-0447. A duplicate copy of this sheet is enclosed.X Any additional filing fees required under 37 CFR 1.16.X Any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

By



Robert M Carwell  
Registration No. 28,499  
Intellectual Property Law Dept.  
IBM Corporation  
11400 Burnet Road  
Austin, Texas 78758  
Telephone (512) 823-1017

17548 U.S. PTO  
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17681 U.S. PTO